

# Exhibit J

**PROTOCOL FOR SUBMISSION OF TIME AND EXPENSES  
IN CULBERTSON V. DELOITTE LITIGATION**

Time and expense reports will be compiled and maintained by Goldenberg Schneider, LPA. All time and expense information shall be transmitted monthly to Jeffrey S. Goldenberg ([jgoldenberg@gs-legal.com](mailto:jgoldenberg@gs-legal.com)) and Cheryl Pence ([cpence@gs-legal.com](mailto:cpence@gs-legal.com)). If you have any questions regarding the reports, please contact Jeffrey Goldenberg or Cheryl Pence either by email or by telephone (513-345-8291).

Each monthly time and expense submission must include the Time and Expense Reports in the Microsoft Excel workbook format (.xls) previously provided to counsel. This means that each monthly submission email will consist of one Excel file, within which there will be three tabs: Monthly Expense Report; Monthly Time Report; and Monthly Time Report Summary. Submissions must be made using the Time and Expense Reports previously provided. Time and expenses not submitted using these Reports will not be considered.

The first time and expense reports are due on August 24, 2020 and should include all qualified time and expenses incurred through July 31, 2020. All subsequent monthly reports shall be due on the 15<sup>th</sup> day of the following month. So, August, 2020 time and expense information should be provided no later than September 15<sup>th</sup>. If not submitted in a timely manner, your time and expenses will not be considered for compensation absent good cause to the contrary. You must maintain the underlying time and expense records that support your monthly submissions, including original receipts. Time and expense reports shall be created and submitted pursuant to the protocol set forth herein.

**A. VERIFICATION**

All time and expense reports must be certified by an attorney with authority in each firm attesting to the accuracy of the submissions. This requirement may be satisfied by including such a certification along with each submission, either as a separate attachment to the email containing the submissions, or, if the submission email is sent directly by the certifying attorney, then in the body of the email containing the submissions.

**B. TIME AND EXPENSE REPORTING DETAILS**

Only that work which is performed at the direction of one of Lead Counsel (or through a Committee Chair as authorized by Lead Counsel) is eligible for submission.

The monthly time submissions may not ultimately represent the fees requested by counsel at the end of the litigation. Even though the monthly submissions will be reviewed for quality, Lead Counsel will perform one final, last review prior to submitting any time so as to eliminate any duplication created by oversight or error and to ensure that the work was performed in an efficient, and timely manner.

So that there are no issues with time reporting, please observe the following protocols:

- Time submissions must be based on contemporaneously kept records.
- Time reporting is to be recorded in segments of 1/10th of an hour.
- Time reported must include a detailed description of the work performed. Vague task descriptions, such as “performed legal research” or “reviewed documents” are not sufficient.
- Do not bill for leaving a voicemail or communication with administrative staff (except for very lengthy substantive conversations, such as training staff on document review protocols)
- Time reported must be reasonable and necessary and shall not exceed the fair value of the services performed. Unnecessarily duplicative work by multiple lawyers in the same firm will not be accepted.
- Time and expenses incurred prior to the appointment Lead Counsel will be considered for compensation only to the extent they contribute to advancement of the litigation as a whole. Time investigating or filing serial complaints will not be considered compensable time.
- General review of filings, orders, transcripts, emails, or other documents not directly related to work assigned by Lead Counsel will not be considered compensable time.
- Time spent reviewing or drafting emails should be the actual time spent, just like time spent on every other authorized activity.
- Expenses shall not be marked up.
- Travel and travel related accommodations shall be reasonable (e.g., coach airfare; modest food and beverage expenses).
- Each firm must maintain receipts for all such expenses submitted for reimbursement.